

**EXHIBIT 3**

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Sales Order: DELPHICR  
Order Date: 10/18/05  
Salesperson(s): bc

Ship Date: 10/18/05

Credit Terms: C.O.D.  
Cash On Delivery  
Resale:  
Remarks: 1/2005 THRU 9/2005

Ship To: 110190  
Ship Via:  
BOL:  
FOB Point: MUNFORDVILLE, KY

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18027831PD	EA	-85136.0	0.0	no	8.3162	-708,008.
Customer Item :	18027831					
FRONT PAD ASSY -	GMT800					
(60 MM)						
18027831PD	EA	85136.0	0.0	no	7.57	644,479.

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
.18027831PD						
		** Cont **				
Customer Item :	18027831					
FRONT PAD ASSY -	GMT800					
(60 MM)						
.18043299PD	EA	-149440.0		0.0 no	8.7774	-1,311,694.
Customer Item :	18043299					
GMT800-60MM RR PAD ASSY						
.18043299PD	EA	149440.0		0.0 no	7.57	1,131,260.
Customer Item :	18043299					
GMT800-60MM RR PAD ASSY						
.18046501PD	EA	-540707.0		0.0 no	5.6401	-3,049,641.
Customer Item :	18046501					
51mm L/H INNER PAD ASSY						
.18046501PD	EA	540707.0		0.0 no	5.37	2,903,596.

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
.18046501PD						
		** Cont **				
		Customer Item : 18046501				
		51mm L/H INNER PAD ASSY				
.18046502PD	EA	-544161.0		0.0 no	5.6509	-3,074,999.
		Customer Item : 18046502				
		51mm R/H INNER PAD ASSY				
.18046502PD	EA	544161.0		0.0 no	5.37	2,922,144.
		Customer Item : 18046502				
		51mm R/H INNER PAD ASSY				
.18048087PD	EA	-67304.0		0.0 no	8.1462	-548,271.
		Customer Item : 18048087				
		GMT610 60MM FRONT				
.18048087PD	EA	67304.0		0.0 no	7.57	509,491.

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18048087PD		** Cont **				
Customer Item : 18048087						
GMT610 60MM FRONT						
18088048PD	EA	115964.0	0.0	no	8.3216	-965,006.
Customer Item : 18088048						
GMT800 SHOE & LINING						
ASSY CALIPER						
18088048PD	EA	115964.0	0.0	no	7.58	879,007.
Customer Item : 18088048						
GMT800 SHOE & LINING						
ASSY CALIPER						
18088049PD	EA	77844.0	0.0	no	8.7204	-678,830.
Customer Item : 18088049						
GMT800 SHOE & LINING						

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18088049PD		** Cont **				
ASSY CALIPER						
18088049PD	EA	77844.0	0.0	no	7.58	590,057.
Customer Item :	18088049					
GMT800 SHOE & LINING						
ASSY CALIPER						
18046501PD	EA	-24960.0	0.0	no	5.6715	-141,560.
Customer Item :	18046501					
51mm L/H INNER PAD ASSY						
18046501PD	EA	24960.0	0.0	no	5.37	134,035.
Customer Item :	18046501					
51mm L/H INNER PAD ASSY						
18046502PD	EA	-24960.0	0.0	no	5.6715	-141,560.

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
.18046502PD		** Cont **				
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046502PD	EA	24960.0	0.0	no	5.37	134,035.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046501PD	EA	-12480.0	0.0	no	5.6715	-70,780.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046501PD	EA	12480.0	0.0	no	5.37	67,017.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046502PD	EA	-12480.0	0.0	no	5.6715	-70,780.

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18046502PD						
		** Cont **				
Customer Item :	18046502					
51mm R/H INNER PAD ASSY						
18046502PD	EA	12480.0		0.0 no	5.37	67,017.
Customer Item :	18046502					
51mm R/H INNER PAD ASSY						
18027831PD	EA	720.0		0.0 no	9.5162	6,851.
Customer Item :	18027831					
FRONT PAD ASSY - GMT800						
(60 MM)						
18027831PD	EA	-720.0		0.0 no	9.2121	-6,632.
Customer Item :	18027831					
FRONT PAD ASSY - GMT800						
(60 MM)						

\*\*\*\*\* CONTINUED \*\*\*\*\*

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:  
Invoice Date: 10/18/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
.18046501PD	EA	37440.0	0.0	no	6.5944	246,894.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046501PD	EA	-37440.0	0.0	no	5.5407	-207,443.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046502PD	EA	37440.0	0.0	no	6.5944	246,894.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046502PD	EA	-37440.0	0.0	no	5.5407	-207,443.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						

\* \* \* D U P L I C A T E \* \* \*

Non-Taxable: -699,871.19	Currency: USD	Line Total: -	699,871.19
Taxable: 0.00	0.00%	Discount:	0.00
Tax Date: 10/18/05		FREIGHT 10 :	0.00
		:	0.00
		:	0.00
**C R E D I T**		Total Tax:	0.00
		Total:	699,871.19